

## Exhibit 300: Capital Asset Summary

### Part I: Summary Information And Justification (All Capital Assets)

#### Section A: Overview & Summary Information

**Date Investment First Submitted:** 2009-06-30  
**Date of Last Change to Activities:** 2012-08-01  
**Investment Auto Submission Date:** 2012-02-28  
**Date of Last Investment Detail Update:** 2011-09-16  
**Date of Last Exhibit 300A Update:** 2012-08-01  
**Date of Last Revision:** 2012-08-01

**Agency:** 005 - Department of Agriculture      **Bureau:** 84 - Food and Nutrition Service

**Investment Part Code:** 01

**Investment Category:** 00 - Agency Investments

**1. Name of this Investment:** Integrated Program Accounting System (IPAS)

**2. Unique Investment Identifier (Ull):** 005-000000047

#### Section B: Investment Detail

- 1. Provide a brief summary of the investment, including a brief description of the related benefit to the mission delivery and management support areas, and the primary beneficiary(ies) of the investment. Include an explanation of any dependencies between this investment and other investments.**

The Integrated Program Accounting System (IPAS) is the primary financial management system used for the financial management of FNS program funds. The system is operated and maintained by FNS Financial Management (FM). It is a COTS product, acquired through the mandatory General Services Administration (GSA) Financial Management Systems Software (FMSS) Multiple Award Schedule. As such, it is independently and annually certified as compliant with all federal financial management system requirements. IPAS is in the Steady State phase of the Capital Planning Investment Control (CPIC) program. The system accommodates all aspects of financial management and control for FNS food programs by integrating the accounting (for program costs, planning, and budgeting) with reporting and performance measurement against established standards. IPAS supports the Financial Management Line of Business and provides Improved Financial Performance by enabling the accurate and timely accounting of Federal fund expenditures. It further provides management oversight to assess results and better relate the allocation of budget resources based on program performance. IPAS will integrate with USDA efforts to establish a Department-wide financial management capability via the Financial Management Modernization Initiative (FMMI) to modernize the departmental and agency financial and administrative payment and program general ledger systems.

**2. How does this investment close in part or in whole any identified performance gap in support of the mission delivery and management support areas? Include an assessment of the program impact if this investment isn't fully funded.**

USDA Strategic Goal 4: Ensure that all American children have access to safe, nutritious and balanced meals. IPAS supports FNS and USDA strategic goals by providing financial management support to Agency nutrition benefits programs that is compliant with all applicable government accounting standards. IPAS also supports all FNS mission and administrative strategic goals by supporting the necessary underlying financial management functions required. The Food and Nutrition Service (FNS) manages a variety of food programs in cooperation with state welfare agencies and shares direct and indirect administrative costs incurred by the states. IPAS is the financial management system, hence mission critical, used by FNS to control approximately \$100 billion of program funds annually, if it is not fully funded, it would result in the USDA FNS program funds not being disbursed correctly.

**3. Provide a list of this investment's accomplishments in the prior year (PY), including projects or useful components/project segments completed, new functionality added, or operational efficiency achieved.**

1. Migrated IPAS physical production to VMware virtual environment. 2. Upgraded Tivoli workload scheduler software from 8.2.1 to 8.5.1. 3. Upgraded Business Objects software from BOXI R1 to BOXI 3.1. 4. Upgraded Citrix software from Citrix 4.0 to Citrix XenApp 5.0. 5. Implemented Summer Electronic Benefit Transfer for Children program for AMA interface. 6. Implemented Health Incentive Pilot for AMA Interface. 7. Added Federal Award ID number to GAD document.

**4. Provide a list of planned accomplishments for current year (CY) and budget year (BY).**

1. Migration of GLAP application from American Systems to NITC. 2. Upgrade Debt Referral external interface to IAI 3.24 specification.

**5. Provide the date of the Charter establishing the required Integrated Program Team (IPT) for this investment. An IPT must always include, but is not limited to: a qualified fully-dedicated IT program manager, a contract specialist, an information technology specialist, a security specialist and a business process owner before OMB will approve this program investment budget. IT Program Manager, Business Process Owner and Contract Specialist must be Government Employees.**

2011-07-26

## Section C: Summary of Funding (Budget Authority for Capital Assets)

1.

Table I.C.1 Summary of Funding

	PY-1 & Prior	PY 2011	CY 2012	BY 2013
Planning Costs:	\$0.0	\$0.0	\$0.0	\$0.0
DME (Excluding Planning) Costs:	\$2.6	\$0.0	\$0.0	\$0.0
DME (Including Planning) Govt. FTEs:	\$0.2	\$0.0	\$0.0	\$0.0
Sub-Total DME (Including Govt. FTE):	\$2.8	0	0	0
O & M Costs:	\$31.3	\$4.4	\$7.9	\$7.9
O & M Govt. FTEs:	\$3.7	\$0.3	\$0.3	\$0.3
Sub-Total O & M Costs (Including Govt. FTE):	\$35.0	\$4.7	\$8.2	\$8.2
Total Cost (Including Govt. FTE):	\$37.8	\$4.7	\$8.2	\$8.2
Total Govt. FTE costs:	\$3.9	\$0.3	\$0.3	\$0.3
# of FTE rep by costs:	23	2	2	2
Total change from prior year final President's Budget (\$)		\$-3.5	\$0.9	
Total change from prior year final President's Budget (%)		-42.80%	12.30%	

**2. If the funding levels have changed from the FY 2012 President's Budget request for PY or CY, briefly explain those changes:**

Migration costs for integrating with the USDA FMMI have been rescheduled to 2013 due to delays in the FMMI implementation schedule.

## Section D: Acquisition/Contract Strategy (All Capital Assets)

Table I.D.1 Contracts and Acquisition Strategy

Contract Type	EVM Required	Contracting Agency ID	Procurement Instrument Identifier (PIID)	Indefinite Delivery Vehicle (IDV) Reference ID	IDV Agency ID	Solicitation ID	Ultimate Contract Value (\$M)	Type	PBSA ?	Effective Date	Actual or Expected End Date
Awarded		<a href="#">AG3198K120001</a>	AG3198B090011	12F2							
Awarded		<a href="#">AG3198K100010</a>	AG3198B090011	12F2							

**2. If earned value is not required or will not be a contract requirement for any of the contracts or task orders above, explain why:**  
 System activity is entirely operations and maintenance.

## Exhibit 300B: Performance Measurement Report

### Section A: General Information

**Date of Last Change to Activities:** 2012-08-01

### Section B: Project Execution Data

**Table II.B.1 Projects**

Project ID	Project Name	Project Description	Project Start Date	Project Completion Date	Project Lifecycle Cost (\$M)
FNS47OM12	IPAS Operations and Maintenance FY2012	IPAS Operations and Maintenance Activities for FY2012.			

**Activity Summary**

Roll-up of Information Provided in Lowest Level Child Activities

Project ID	Name	Total Cost of Project Activities (\$M)	End Point Schedule Variance (in days)	End Point Schedule Variance (%)	Cost Variance (\$M )	Cost Variance (%)	Total Planned Cost (\$M)	Count of Activities
FNS47OM12	IPAS Operations and Maintenance FY2012							

**Key Deliverables**

Project Name	Activity Name	Description	Planned Completion Date	Projected Completion Date	Actual Completion Date	Duration (in days)	Schedule Variance (in days )	Schedule Variance (%)
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NONE

## Section C: Operational Data

Table II.C.1 Performance Metrics

Metric Description	Unit of Measure	FEA Performance Measurement Category Mapping	Measurement Condition	Baseline	Target for PY	Actual for PY	Target for CY	Reporting Frequency
System response time	Seconds	Customer Results - Timeliness and Responsiveness	Under target	5.000000	5.000000		5.000000	Quarterly
Audit success	Errors found during auditing	Mission and Business Results - Management of Government Resources	Under target	0.000000	0.000000		0.000000	Semi-Annual
CER cycle time	Days of CER Processing Time	Process and Activities - Productivity	Under target	30.000000	30.000000		30.000000	Semi-Annual
System uptime	Percentage of System uptime	Technology - Reliability and Availability	Under target	99.900000	99.800000		99.800000	Semi-Annual
Unnecessary user timeouts	Count of user timeouts	Technology - Reliability and Availability	Under target	0.000000	0.000000		0.000000	Monthly